

FILED 22 MAY '14 07:15 USDC-ORP

**UNDER SEAL**

**UNITED STATES DISTRICT COURT  
DISTRICT OF OREGON  
PORTLAND DIVISION**

**UNITED STATES OF AMERICA,**

**v.**

**SAVANNAH GARMON, LUKE  
ELLETT, CLARVETTA LARRY, and  
DONTAE PANKEY,**

**Defendants.**

Case No. **3:14-cr-00208-HA**

**INDICTMENT**

**18 U.S.C. §§ 2, 286, 641  
1028A, 981 (a)(1)(C)  
and 28 U.S.C. § 2461(c)**

**THE GRAND JURY CHARGES:**

**INTRODUCTION**

At all times relevant to this Indictment:

1. Defendant **SAVANNAH GARMON** is the sister of defendant **LUKE ELLETT** and the mother of defendants **CLARVETTA LARRY** and **DONTAE PANKEY**.
2. “GLW” is an unemployed resident of Portland, Oregon, who has filed no income tax returns.
3. “GAP” is an unemployed resident of Portland, Oregon, who has filed no income tax returns.
4. The Internal Revenue Service (IRS) is an agency of the United States Department of the Treasury and is responsible for enforcing and administering the tax laws of the United States, collecting taxes owed to the United States, and issuing refunds for excessive tax payments.

5. IRS Form 1040EZ Income Tax Return for Single and Joint Filers With No Dependents (“Form 1040EZ”) is a simplified version of the IRS Form 1040 Income Tax Return. Filing a Form 1040EZ that shows the taxpayer’s withholdings for the year exceeding his or her total tax liability for that year constitutes a claim for a refund of the excessive withholdings.

6. In the ordinary course of business, the IRS routinely issues refunds to taxpayers before verifying the accuracy of the income and withholdings claimed on their tax returns or the actual identities of persons filing returns and receiving any refunds that are paid.

### **COUNT ONE**

#### **(Conspiracy to Defraud the Government with Respect to Claims, 18 U.S.C. § 286)**

7. The factual allegations contained in Paragraphs 1 through 6 of this Indictment are re-alleged and incorporated herein.

8. Starting on or about December 2010, and continuing through approximately April 2012, within the District of Oregon and elsewhere, defendants **SAVANNAH GARMON**, **LUKE ELLETT**, **CLARVETTA LARRY**, and **DONTAE PANKEY**, with each other and with others, both known and unknown to the grand jury, unlawfully and knowingly agreed, combined, and conspired to defraud the United States by obtaining and aiding each other to obtain the payment of false, fictitious, and fraudulent claims.

### **MANNER AND MEANS**

9. Defendants **SAVANNAH GARMON**, **LUKE ELLETT**, **CLARVETTA LARRY**, and **DONTAE PANKEY**, with others, both known and unknown to the grand jury, agreed to file materially false federal income tax returns in their own names and the names of third parties without said parties’ knowledge and authorization.

10. Defendants **LUKE ELLETT**, **CLARVETTA LARRY**, and **DONTAE PANKEY** obtained third parties’ means of identification, including their names, dates of birth,

and Social Security numbers, and shared them, as well as the defendants' own means of identification, with defendant **SAVANNAH GARMON**.

11. Defendant **SAVANNAH GARMON** used these means of identification to prepare and to file approximately 99 false federal income tax returns, claiming approximately \$285,731 in total refunds. Each of these tax returns directed payment of the fraudulently claimed refund to an address or bank account controlled by defendants **SAVANNAH GARMON**, **LUKE ELLETT**, **CLARVETTA LARRY**, or **DONTAE PANKEY** or resulted in a refund that was deposited into a bank account controlled by one or more of them.

12. The federal income tax returns were materially false in that they each claimed fictitious income, to wit wages of either \$7,080 or \$7,087, and fictitious withholdings in the amount of \$2,834.

#### **OVERT ACTS IN FURTHERANCE OF THE CONSPIRACY**

13. To accomplish the objectives of the conspiracy and in furtherance thereof, defendants, in the District of Oregon and elsewhere, perpetrated, among other acts, the following:

14. **SAVANNAH GARMON** prepared and filed, and caused to be prepared and filed, false federal income tax returns in the names of, among others, the following individuals known to the grand jury, whose initials are listed below, on or about the dates listed below, claiming refunds for approximately the amounts listed below:

///

///

///

///

///

Subparagraph	Filing Date	Individual	Refund Claimed
A.	April 15, 2011	“GLW”	\$2,834
B.	Jan. 26, 2011	“AJW”	\$2,834
C.	Jan. 3, 2011	“SMS”	\$2,834
D.	Jan. 26, 2011	“WW”	\$2,834
E.	Dec. 23, 2010	“CPI”	\$2,834
F.	March 21, 2012	“GAP”	\$2,834

15. On or about the dates listed below, defendant **DONTAE PANKEY** deposited tax refunds issued by the IRS to third parties in the names and amounts listed below into his bank accounts as listed below:

Subparagraph	Payee Name	Deposit Acct	Deposit Date	Refund Amt
A.	“MCE”	BofA #...4466	Jan. 4, 2011	\$3,134.95
B.	“AJW”	BofA #...4466	Feb. 22, 2011	\$3,234.75
C.	“WW”	BofA #...4466	Feb. 22, 2011	\$2,984.75
D.	“WW”	BofA #...4466	March 2, 2011	\$3,134.95
E.	“WW”	WF #...1699	March 29, 2011	\$2,844.52
F.	“GLW”	JPMChase #...5277	Jan. 9, 2012	\$2,834.75

16. On or about the dates listed below, defendant **CLARVETTA LARRY** deposited fraudulently obtained tax refunds issued by the IRS to herself and third parties in the names and amounts listed below into her bank accounts as listed below:

Subparagraph	Payee Name	Deposit Acct	Deposit Date	Refund Amt
A.	LARRY	BofA #...1352	Feb. 4, 2011	\$3,234.75
B.	LARRY	JPMChase #...3373	April 19, 2011	\$402.76
C.	"SMS"	JPMChase #...3373	June 9, 2011	\$3,234.75
D.	"GLW"	Wells Fargo #...3808	Aug. 22, 2011	\$3,134.95
E.	"AJ"	Wells Fargo #...3808	Nov. 14, 2011	\$2,888.37

17. On or about June 28, 2011, defendants **CLARVETTA LARRY** and **LUKE ELLETT** escorted "GLW" to a check-cashing service located in Portland, Oregon, to cash a refund check issued by the IRS to "GLW" at an address in Las Vegas, Nevada, pursuant to a tax return that "GLW" had never filed, reviewed, or authorized.

18. On or about June 9, 2011, defendants **CLARVETTA LARRY** and **LUKE ELLETT** escorted "GAP" to a check-cashing service located in Portland, Oregon, to cash a refund check issued by the IRS to "GAP" at an address in Las Vegas, Nevada, pursuant to a tax return that "GAP" had never filed, reviewed, or authorized.

All in violation of Title 18, United States Code, Section 286.

**COUNTS TWO AND THREE**  
**(Theft of Public Money, 18 U.S.C. §§ 2, 641 — LUKE ELLETT)**

19. The allegations set forth in Paragraphs 1 through 6, 17, and 18 of this Indictment are re-alleged and incorporated by reference as if fully set forth in each count herein.

20. On or about the dates listed below, within the District of Oregon, defendant **LUKE ELLETT** did steal, purloin, and knowingly convert to his own use and the use of others money of the United States, namely funds in the amounts listed below, administered by the Department of the Treasury in the form of income tax refunds that were falsely claimed and

issued in the names of the individuals whose initials are listed below, which funds defendant **LUKE ELLETT** was not entitled to receive:

Count	Date Issued	Date Negotiated	Individual in Whose Name Refund Was Issued	Amount of Refund
2	May 27, 2011	June 28, 2011	"GLW"	\$3,134.95
3	May 13, 2011	June 9, 2011	"GAP"	\$3,234.75

All in violation of Title 18, United States Code, Sections 641 and 2.

**COUNTS FOUR AND FIVE**  
**(Theft of Public Money, 18 U.S.C. §§ 2, 641 — CLARVETTA LARRY)**

21. The allegations set forth in Paragraphs 1 through 6, 16, and 17 of this Indictment are re-alleged and incorporated by reference as if fully set forth in each count herein.

22. On or about the dates listed below, within the District of Oregon, defendant **CLARVETTA LARRY** did steal, purloin, and knowingly convert to her own use and the use of others money of the United States, namely funds in the amounts listed below, administered by the Department of the Treasury in the form of income tax refunds that were falsely claimed and issued in the names of the individuals whose initials are listed below, which funds defendant **CLARVETTA LARRY** was not entitled to receive:

Count	Date Issued	Date Negotiated	Individual in Whose Name Refund Was Issued	Amount of Refund
4	Aug. 8, 2011	Aug. 22, 2011	"GLW"	\$3,134.95
5	April 19, 2011	June 9, 2011	"SMS"	\$3,234.75.

All in violation of Title 18, United States Code, Sections 641 and 2.

///

///

**COUNTS SIX AND SEVEN****(Aggravated Identity Theft, 18 U.S.C. § 1028A — LUKE ELLETT)**

23. The allegations set forth in Paragraphs 1 through 6 and 17 through 20 of this Indictment and all paragraphs of Counts Two and Three of this Indictment are re-alleged and incorporated by reference as if fully set forth in each count herein.

24. On or about the dates listed below, within the District of Oregon and elsewhere, defendant **LUKE ELLETT** did knowingly transfer, possess, and use a means of identification of another person without lawful authority during and in relation to the offenses in this Indictment identified as Related Counts below, that is, he knowingly used without lawful authority the names and Social Security numbers of actual persons known to the grand jury, listed by their initials below, to commit theft of government funds in violation of 18 U.S.C. § 641 by causing the filing of false income tax returns with fraudulent claims for refunds in the names of said actual persons and converting the proceeds of said claims to his own unlawful use, each such use of a means of identification of another person being a separate count of this Indictment:

Count	Date	Name of Dependent Claimed on Return	Means of Identification Used	Related Theft of Government Money Count
6	April 15, 2011	“GLW”	Name and Social Security Number xxx-xx-0967	Count 2
7	March 21, 2011	“GAP”	Name and Social Security Number xxx-xx-5817	Count 3

All in violation of Title 18, United States Code, Sections 1028A(a)(1), (c)(1), (c)(5), and

2.

///

///

///

**FORFEITURE ALLEGATION**

25. Upon conviction of one or more of the offenses alleged in Counts One through Seven of this Indictment, defendants **SAVANNAH GARMON, LUKE ELLETT, CLARVETTA LARRY, and DONTAE PANKEY** shall forfeit to the United States pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property constituting or derived from proceeds obtained directly or indirectly as a result of the said violation(s), including but not limited to a sum of money equal to \$117,268.00 in United States currency, representing the amount of proceeds obtained as a result of the offenses of theft of government funds in the form of a money judgment.

If any of the above-described forfeitable property, as a result of any act or omission of the defendants **SAVANNAH GARMON, LUKE ELLETT, CLARVETTA LARRY, or DONTAE PANKEY:**

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by

///

///

///

///

///



18 U.S.C. § 982(b), to seek forfeiture of any other property of defendants **SAVANNAH GARMON, LUKE ELLETT, CLARVETTA LARRY, and DONTAE PANKEY** up to the value of the forfeitable property described above.

DATED this 20 day of May 2014.

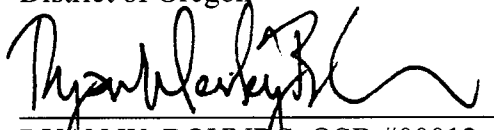
A TRUE BILL.

---

OFFICIATING FOREPERSON

Presented By:

S. AMANDA MARSHALL, OSB #95347  
United States Attorney  
District of Oregon



---

RYAN W. BOUNDS, OSB #00012  
Assistant United States Attorney